

Amendment No. 1 to SB1216

Yager
Signature of Sponsor

AMEND Senate Bill No. 1216

House Bill No. 1254*

by deleting the amendatory language of subsection (a) in Section 4 and substituting instead the following:

(a) Every person who claims to be the owner of an interest in a parcel and every guardian, conservator, attorney in fact, or other person having a fiduciary relationship with a minor, an incompetent, or other person claiming to be the owner of an interest in a parcel, shall register the document effecting such ownership, interest, or an abstract thereof, or an affidavit of heirship, in the office of the register of deeds for the county in which the parcel is located.

AND FURTHER AMEND by deleting the following amendatory language in Section 5:

A judgment of personal liability for unpaid personal property taxes may be enforced as any other judgment, through garnishment, execution, or otherwise, and may also be recorded in one (1) or more offices of registers of deeds and made a lien against the judgment debtor's other property.

and substituting instead the following:

A judgment of personal liability for unpaid personal property taxes may be enforced as any other judgment, through garnishment, execution, or otherwise, and may also be recorded as a lien in one (1) or more offices of registers of deeds.

AND FURTHER AMEND by deleting from amendatory § 67-5-2101(b) in Section 6 the language "January 1" and substituting instead the language "January 1 of the tax year".

AND FURTHER AMEND by deleting the amendatory language of Section 8 and substituting instead the following:

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(d) The general assembly finds and determines that:

(1) The collection of property taxes is an essential and necessary function of counties and municipal corporations in the state;

(2) This chapter provides for a specific and comprehensive scheme for the collection of delinquent property taxes;

(3) This chapter is intended to be procedural and remedial in application and, unless a contrary intent is expressed in an act amending this chapter, such amendments are also intended to be procedural and remedial in application;

(4) The economy of the state has evolved from one primarily based upon the agrarian use of real property to an economy based more upon the improvement of real property by the construction of residential, commercial, and industrial structures thereon. Such improvements require the investments of significant funds and resources;

(5) A purpose of this chapter is to promote and encourage the development of improvements upon real estate that have been conveyed pursuant to this chapter through the enforcement of tax liens;

(6) The certainty and finality of the titles to real estate that have been conveyed pursuant to this chapter through the enforcement of tax liens is a necessary prerequisite to the development of improvements thereon; and

(7) Statutes that are not consistent with the statutory scheme for the collection of delinquent property taxes set out in this chapter should not be applicable to tax proceedings, tax liens, or the enforcement of such tax liens.

(e) This chapter shall be construed liberally in favor of the certainty and finality of property titles transferred pursuant to this chapter.

(f) Title 21, chapter 1, part 4, is not applicable to tax proceedings, tax liens, or the enforcement of such tax liens.

(g) Sections 29-6-161–29-6-165 are not applicable to tax proceedings, tax liens, or the enforcement of such tax liens.

(h) Other statutes that are not consistent with the statutory scheme for the collection of delinquent property taxes set out in this chapter shall not be applicable to tax proceedings, tax liens, or the enforcement of such tax liens.

(i) All interested persons, as defined in this chapter, are charged with the knowledge that the parcel is subject to property taxes, which are required to be paid to the trustee or collector on an annual basis, and which taxes become a first lien on the parcel from January 1 of each year. All interested persons have an affirmative duty to inquire as to the amounts of such taxes and their payment status. Under no circumstances shall a claim that the interested party did not receive a tax bill or any pre-lawsuit notice constitute a valid defense to the enforcement of the lien, the personal debt for the taxes, or the amount of taxes owed, including penalty, interest, cost, and fees.

AND FURTHER AMEND by deleting the following amendatory language from Section 12:

Process and notices sent by registered or certified mail or by an alternative delivery service, with a return receipt, shall be sufficient to bind the addressee if the addressee fails to pick up the mail.

AND FURTHER AMEND by deleting the amendatory language of Section 13 and substituting instead the following:

(4) A person, who is either expressly or impliedly authorized by another person to receive mail on behalf of the other person, is authorized to sign a receipt on behalf of the other person accepting registered or certified mail or correspondence delivered by an alternative delivery service, containing either a summons, complaint, or summary of the proceeding or a notice that has been or is to be filed in a tax proceeding. In every tax proceeding, the burden of proving by clear and convincing evidence that a person who signed such a receipt for a different person and was, in fact, at that time expressly prohibited in writing from accepting mail for the second person, shall be upon the person challenging the sufficiency of the service or notice.

AND FURTHER AMEND by deleting the amendatory language of Section 26 and substituting instead the following:

(n) Upon entry of an order of the court declaring that the redemption is complete, title to the parcel shall be divested out of the purchaser, and the clerk shall promptly refund the purchase money and pay all sums due to the purchaser under this section. The interests of the taxpayer and other interested parties, or their successors in interest, shall be restored to that state which existed as of the date of entry of the order confirming the sale. Any lienholder who redeems the parcel may thereafter proceed to foreclose upon the parcel or otherwise enforce such lien.

AND FURTHER AMEND by deleting Section 11 and renumbering the subsequent sections accordingly.